

_____, 20____

Panasonic Corporation of North America and its Assignees
Two Riverfront Plaza, 6th Floor
Newark, New Jersey 07102-5490

Re: Master Services Agreement dated October 14, 2024 between Panasonic Corporation of North America ("**Provider**"), acting through its Panasonic Connect North America division, and City of Aurora, IL ("**Customer**"), and the Acceptance Certificate made or to be made by Customer in reference thereto (collectively, the "**Documents**")

Ladies and Gentlemen:

We have acted as counsel to Customer with respect to the Documents. In this opinion: (i) capitalized terms used without definition have the meanings provided for in the Documents; (ii) the term *laws* means all applicable laws, rules, regulations, orders, or governmental policies, whether constitutional, statutory, administrative, executive, or otherwise based, and (iii) terms of inclusion are without limitation. Based upon our examination of the Documents and such other investigation as we have considered appropriate and on the assumption that the Documents have been or will be duly executed by and enforceable against Provider, it is our opinion that:

1. Customer is a public body corporate and politic duly organized and existing under the laws of the State of Illinois, with power and authority to enter into and perform the Documents.

2. The Documents and Customer's performance thereof have been duly authorized and the Documents have been duly authorized and executed by Customer. Those persons having signed and delivered Documents on behalf of Customer hold the offices indicated below their signatures (which are their genuine signatures). Such authorization and execution have occurred pursuant to and, all in accordance with all applicable laws, including those governing open meetings, public records, public bidding and contracting, and appropriations. Customer's execution and performance of the Documents, and Customer's annual or other appropriations of moneys to pay amounts coming due thereunder, do not and will not violate any current laws, including any relating to the procurement of products from an out-of-state source. The Documents do not constitute a debt of Customer or a pledge of the taxes or general revenues of Customer. If, as a result of Customer's default under the Documents, Provider obtains a money judgment against Customer, Customer will be obligated to pay it.

3. The funds necessary for Customer to pay the Service Fees due and to become due during Customer's current fiscal year ending _____, 20____ have been duly authorized, budgeted for, and appropriated and, if required by law, the appropriation is properly identified in the Documents.

4. The Documents are (or, in the case of the Acceptance Certificate, if not yet signed and in future signed by one of the same persons having previously signed a Document, will be) the valid, legal, and binding obligations of Customer, enforceable in accordance with their terms, except as limited by laws of general application affecting the enforcement of creditors' rights generally. Assuming the due appropriation of moneys sufficient to satisfy Customer's payment obligations under the Documents after Customer's current fiscal year, no laws inhibit Customer from performing (or Provider from enforcing) the material provisions of the Documents, including (a) those provisions providing for Customer's payment of scheduled payments, payments for any period that products required to be returned are not returned, and payments upon a loss, casualty, default, or exercise of an option provided under the Documents requiring payment upon the exercise thereof, and (b) those provisions relating to taxes, indemnities against third party Claims, and limitations on Customer's right to damages or other remedies against Provider (including disclaimers of implied warranties).

5. No consent of, exemption by, or registration or filing with any governmental body (other than those that have been obtained or effected) is required in connection with the execution or performance of the Documents by Customer.

6. Customer's execution and performance of the Documents, and the appropriation of funds to meet Customer's obligations under the Documents, do not and will not violate any current laws applicable to Customer, including any limitations as to the manner, form, or amount of indebtedness which may be incurred by Customer, and, to the best of our knowledge, do not and will not result in any default under any agreement or instrument binding upon Customer or its assets.

7. No current laws applicable to Provider in contracting with Customer, that would not be applicable to Provider were Customer a private entity, do or would, except as expressly by Provider in writing in the Documents: (a) limit the maximum duration of the aggregate term under the Documents or the maximum duration of any individual renewal term thereof (if so agreed to therein or otherwise); (b) require an additional authorization before any renewal term is to come into effect (assuming the due appropriation of moneys sufficient to satisfy Customer's payment obligations under the Documents during the renewal term); (c) require Provider to obtain or effect any registration, license, or permission to execute or perform the Documents; (d) impose on Provider any obligation to remove, destroy, encrypt, protect, or otherwise deal with any data or information contained in or accompanying any products on their return to Provider; or (e) impose any obligations on Provider to pay any particular wages to its employees or otherwise govern its internal business operations.

8. To the best of our knowledge there are no actions or proceedings pending before any governmental or other tribunal, or threatened, which will, if determined adversely to Customer, would materially adversely affect its power and authorization to enter into and perform the Documents or its appropriation of moneys to make payments thereunder.

9. The Documents, the Equipment and Provider's interest therein, and Customer's use of the Equipment are exempt from any state sales, use, and excise taxes [and the Equipment and Provider are exempt from personal property taxes on the Equipment as a result of Customer's use and possession thereof].

Very truly yours,